

AN ACT

ENTITLED, An Act to increase the excise tax on certain motor fuels, to appropriate money to assist counties, municipalities, and townships, to provide for the distribution of such funds, and to declare an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-47B-4 be amended to read as follows:

10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline) - \$.21 per gallon;
- (2) Special fuel (except jet fuel) - \$.21 per gallon;
- (3) Ethanol blends - \$.19 per gallon;
- (4) Aviation gasoline - \$.06 per gallon;
- (5) Jet fuel - \$.04 per gallon;
- (6) E85 and M85 - \$.09 per gallon;
- (7) E85 and M85 used in aircraft - \$.04 per gallon;
- (8) Liquid petroleum gas - \$.19 per gallon;
- (9) Compressed natural gas - \$.09 per gallon.

Section 2. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as follows:

The tax liability of an interstate fuel user, licensed pursuant to § 10-47B-147, for the calendar quarter of April, May, and June 1997, shall be computed at the average rate of taxation for all three months in the period, multiplied times the total gallons of fuel attributable to South Dakota operations for that quarter as calculated by § 10-47B-176.

Section 3. The effective date of sections 1 and 2 of this Act is May 1, 1997, and sections 1 and 2 of this Act are repealed on October 1, 1998.

Section 4. There is hereby appropriated from the state highway fund the sum of eight million dollars (\$8,000,000), or so much thereof as may be necessary, to the Office of the Governor to assist counties, municipalities, and townships in matching of funds made available by the Federal Emergency Management Agency for the period of time which was declared a disaster for the blizzard of 1997 and the flood of 1997. Moneys received by counties, municipalities, and townships under this Act may only be used for maintenance and repair of roads and bridges.

Section 5. Funds appropriated by this Act shall be made available to counties, municipalities, or townships on a proportionate basis to the extent that funds have been allocated for use by those political subdivisions.

Section 6. The Governor shall set a deadline for counties, municipalities, and townships to submit copies of Federal Emergency Management Agency eligible bills to the state for reimbursement from the funds made available to counties, municipalities, and townships under this Act.

Section 7. The Governor shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by this Act.

Section 8. Any amounts appropriated by this Act not lawfully expended or obligated by June 30, 1998, shall revert in accordance with § 4-8-21.

Section 9. Whereas, this Act is necessary for the support of the state government and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1001

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1001
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State